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Amendments To Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

1. (original) A transaction tax settlement system comprising:
a personal communication device configured to participate in a transaction;
a tax information system; and
a communication network providing two-way communication between said personal communication device and said tax information system, and
said tax information system comprising:
a tax directory having a plurality of tax authorities stored thereon, said tax directory configured to facilitate identification of said tax authorities capable of imposing a tax on said transaction; and
a tax authority calculation corresponding to each of said tax authorities, said tax authority calculation configured to facilitate determination of a tax rate on said transaction.
2. (original) The system of claim 1, wherein said tax information system further comprises an authorization authority configured to validate a payment modality.
3. (original) The system of claim 1, wherein said tax directory identifies said tax authorities upon receipt of a request, said request including a factor of said transaction.
4. (original) The system of claim 3, wherein said factor comprising at least one of a location data, a description of the transaction, or a tax status of a party participating in said transaction.
5. (original) The system of claim 1, wherein said personal communication device submits a request to said tax information system and said request includes factors pertaining to said transaction.

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6. (original) The system of claim 5, wherein said tax directory receives said request and returns to said personal communication device information on each of said identified tax authorities capable of imposing a tax on said transaction.

7. (original) The system of claim 6, wherein said returned information includes a location of each of said identified tax authorities.

8. (original) The system of claim 7, wherein said returned information includes a domain name for each of said identified tax authorities.

9. (original) The system of claim 7, wherein said returned information includes a URI of each of said identified tax authorities.

10. (original) The system of claim 5, wherein said tax information system returns to said personal communication device a location of a tax authority calculation.

11. (original) The system of claim 10, wherein said location includes a domain name of a tax authority calculation.

12. (original) The system of claim 10, wherein said location includes a URI of a tax authority calculation.

13. (original) The system of claim 1, wherein said tax rate comprises one of a monetary value, a tax table or a rule.

14. (original) The system of claim 4, wherein said factor comprises a location data received from at least one of a seller's point of presence, said personal communication device, or a participating third party.

Claims 15-25 (canceled).

26. (original) A transactional tax settlement system for use in a buyer/seller transaction over a network, said system comprising:
a personal communication device configured to initiate a purchase request from a seller via said network;

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a tax information system configured to receive a request from said seller via said network, said request comprising transaction data for said tax information system to consider in facilitating identification of a taxing authority capable of imposing a tax on said purchase, and in facilitating calculation of a tax rate corresponding to said taxing authority; and

an electronic invoice transmitted to said personal communication device, said invoice representative of said purchase and including said tax rate.

27. (original) The system of claim 26, wherein said tax information system configured to validate a payment modality provided to said seller from said buyer.

28. (original) The system of claim 26, wherein said transaction data comprises a tax status of said buyer.

29. (original) The system of claim 26, wherein said transaction data comprises a location data from at least one of a seller's point of presence, said personal communication device, or a participating third party.

30. (original) A transactional tax settlement system for use in a telecommunications network, said system comprising:

a mobile communication device configured to communicate over a wireless telecommunication network;

a telecommunication service provider configured to facilitate a connection to said wireless telecommunication network by said mobile communication device;

a tax information system;

a communication network providing two-way communication between said telecommunication service provider and said tax information system, and

said tax information system comprising:

a tax directory configured to facilitate identification of a taxing authority capable of imposing a tax on said connection; and

a tax authority calculation corresponding to said tax authority and configured to facilitate determination of a tax rate on said connection.

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31. (previously presented) The system of claim 30, further comprising a location identification system configured to identify a location of said mobile communication device.

32. (previously presented) The system of claim 31, wherein said location identification system comprises a spatial location and a positional location.

33. (original) The system of claim 30, wherein said telecommunication service provider comprises an Internet Service Provider (ISP) and said mobile communication device configured in a Voice-over-Internet (VoIP) communication.

34. (original) A transactional tax settlement system for use in a peer-to-peer transaction, said system comprising:

- a first personal communication device configured to participate in a peer-to-peer transaction;

- a second personal communication device configured to participate with said first personal communication device in said peer-to-peer transaction;

- a tax information system; and

- a communication network providing two-way communication between one of said personal communication devices and said tax information system; and

- said tax information system comprising:

- a tax directory having a plurality of tax authorities stored thereon, said tax directory configured to facilitate identification of said tax authorities capable of imposing a tax on said transaction; and

- a tax authority calculation corresponding to each of said tax authorities, said tax authority calculation configured to facilitate determination of a tax rate on said transaction.

35. (previously presented) The system of claim 34, further comprising a third-party payment facilitator in communication with at least one of said personal communication devices and said tax information system.

36. (previously presented) The system of claim 35, wherein said tax information system receiving a location data from at least one of said first personal communication

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device, said second personal communication device, or said third-party payment
facilitator.